

**SUMMERTIME NURSERY & PRE-SCHOOL
REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

Registered Charity No 1159532

Edwards & Keeping

Chartered Accountants

SUMMERTIME NURSERY & PRE-SCHOOL

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SUMMERTIME NURSERY & PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 AUGUST 2023

Charity Number 1159532

Business address The Thomas Hardye School
Queens Avenue
Dorchester
Dorset
DT1 2TE

Officers

Chairperson	Mr M White	(appointed Trustee 5 October 2022, Chairperson from 19 September 2023)
Treasurer	Mrs G Hurlstone	(appointed Trustee 22 March 2021, Chairperson from 1 January 2022 to 19 September 2023, Treasurer from 19 September 2023)
Secretary	Mrs N Green	(appointed Trustee 22 March 2021, Secretary from 19 September 2023)

Other Trustees

Mr A Hill	(appointed 8 December 2021)
Mrs I de Saeger	(appointed 7 September 2021)
Mrs K Orford	(appointed 19 September 2023)
Mrs J Sawyer	(appointed 19 September 2023)
Mr M McGiveney	(resigned 19 September 2023)
Mr S Noble	(resigned 19 September 2023)
Mrs J Stoker	(resigned 11 December 2023)

Professional advisors

Bankers Barclays Bank PLC
10 South Street
Dorchester
DT1 1BT

Independent examiner

S J Hough FCA
Edwards & Keeping
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

SUMMERTIME NURSERY AND PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Organisation

The management of the charity and its assets is vested in the elected committee.

Structure, governance and management

Summertime Nursery and Pre-school registered as a Charitable Incorporated Organisation on 8 December 2014 (No. 1159532) and is governed by the constitution of the Pre-school Learning Alliance, which was prepared in December 2014. It is managed by an elected committee of parents.

New Trustees are appointed by the decision of the members at the AGM upon the routine retirement of existing Trustees, or at any time during the year should a vacancy arise, and new Trustees are required to be members of the CIO.

Objectives and activities of the association

The objects of the association for the public benefit are to:-

- (a) advance the education of children below compulsory school age
- (b) in the interests of social welfare of the children, to provide and promote educational and recreational activities to assist with their spiritual and mental development, self reliance and individual responsibility so that they can grow as individuals and members.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives of the charity and in planning future activities.

Chairpersons statement (including details of achievements and performance)

Summertime's aim continues to be to provide the highest quality of childcare for the local school and extended community in Dorchester and the surrounding areas. We work hard to achieve this aim through the continuous development of our excellent staff team, the commitment of our trustees to improve the management of the charity and nurturing our relationship with parents & carers. The trustees place great emphasis on funded training for the staff and resources for the children. As ever there have been changes on the Board of Trustees with members stepping down and new members joining, we welcome K Payas to the committee.

This year has seen an OFSTED inspection at the nursery which saw us maintain our Good rating. This is down to commitment and dedication of the staff for which we are extremely grateful. This was an intense day for the whole team who handled the inspection with absolute professionalism, which everyone involved on the day should be immensely proud of.

The situation with the lease is still ongoing, despite positive communications in March 2023 and we find ourselves at at standstill at present. We are waiting on the Thomas Hardy School, the Thomas Hardy Foundation Trust and the Wessex Multi Academy Trust to work through a "stumbling block". In a nutshell, as Wessex Multi Academy Trust do not currently have a legal interest in the Property, the lease to the nursery will need to be granted by Thomas Hardy Foundation Trust rather than Wessex Multi Academy Trust. We are waiting on someone from the Thomas Hardy Foundation Trust to email someone at Wessex Multi Academy Trust confirming they are happy to enter into the lease and that they are happy to take instructions direct from Wessex Multi Academy Trust on their behalf. In light of this we are currently continuing with the existing agreement until such time as the new lease is in place.

SUMMERTIME NURSERY AND PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

Chairpersons statement (including details of achievements and performance) cont.

There has been training and development activity at the nursery. In September 2022 Katie P started Level 3 (and has almost completed but she is now on maternity leave), Carrie-Ann started Level 3 (she is now on maternity leave as of 2022), Amy started Level 2 and she has completed & passed and in June 2023 Amy passed EPA Level 2. Katy W and Meg D have also started their Level 3.

This is in addition to the First Aid, Domestic Abuse, Manual Handling, Sign Language, SENCo, Safer Recruitment, PEIC-D, Cough Assist & Feeding Tube, Child Exploitation and Wellcomm training as well Locality Meetings and OFSTED Preparation.

A variety of maintenance projects have been undertaken including new blinds fitted in the Conservatory & Sleep Area, new flooring in the Preschool Room, a reset for the door entry system, repairs of "dropped" patio doors, repair of leak in the roof, repair of guttering, upgrade of IT Security & Back Up System by Deane Computers and most recently the installation of the new outdoor musical instruments.

As is to be expected we have seen some changes in staffing. We welcomed and said goodbye to Caitlin M, Meg P started in the Baby Room on a part time basis, Monazza started as a volunteer, Lauren and Rosie have joined us. In addition to this we have a student, Millie, from the local Studio School at the nursery every Friday.

The children have enjoyed a range of learning activities in the last year including joining Makaton & starting sign of the week, our Nativity show, The Ducks started their regular visits to the retirement home, King's Coronation party, Damers First School & Manor Park School transition visits and the Graduation Party. There were also addition activities for Children in Need, pancake day, world book day, a train ride to Weymouth, visits to & from the library, music workshop, Farmer Palmers trip and museum visit. The staff team also enjoyed their night out at the Rembrandt in December for their Christmas party.

Summertime continues to thrive thanks to its dedicated and passionate staff expertly lead by the Nursery Management team, and this is reflected in the attendance numbers and the waiting list for places.

The committee would like to thank all the staff for their hard work and dedication over the last year and we look forward to working closely with you again this year.

Financial activities and affairs

Income for the year totalled £347,207 (2022 £335,698) and expenditure totalled £356,034 (2022 £320,546). The overall result for the year was a deficit of £8,827 (2022 surplus of £15,152). At the end of the financial year net assets totalled £139,893 (2022 £148,720).

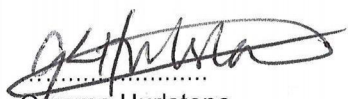
Reserves policy

The trustees' aim to maintain a sufficient level of reserves to enable it to carry out its charitable objectives for the foreseeable future.

The trustees are committed to ensure the charity generates sufficient funds to meet its charitable objectives.

As at 31 August 2023 funds carried forward were £139,893.

Approved by the trustees on 2/11/24


Gemma Hurlstone
Treasurer

SUMMERTIME NURSERY AND PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

I report on the accounts of the Charity for the year ended 31 August 2023 which are set out on pages 5 to 11.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S J Hough FCA

Edwards & Keeping
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

SUMMERTIME NURSERY AND PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Income from:			
Donations and legacies		-	15
Investments	2	466	19
Fundraising	3	1,044	137
Charitable activities: Childcare provision and education	4	345,697	335,527
Total		347,207	335,698
Expenditure on:			
Charitable activities	5	356,034	320,546
Total		356,034	320,546
Net (expenditure)/income and net movement in funds		(8,827)	15,152
Reconciliation of funds			
Total funds brought forward		148,720	133,568
Total funds carried forward		139,893	148,720

SUMMERTIME NURSERY AND PRE-SCHOOL

BALANCE SHEET AS AT 31 AUGUST 2023

	Notes	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Fixed assets			
Tangible fixed assets	7	9,601	7,244
		<u>9,601</u>	<u>7,244</u>
Current assets			
Debtors	8	1,573	1,329
Cash at bank and in hand	9	134,800	145,235
		<u>136,373</u>	<u>146,564</u>
Creditors: amounts falling due within one year	10	6,081	5,088
Net current assets		<u>130,292</u>	<u>141,476</u>
Net assets		<u>139,893</u>	<u>148,720</u>
Funds of the charity	11		
Unrestricted income funds		139,893	148,720
		<u>139,893</u>	<u>148,720</u>

Approved by the trustees on

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and signed on their behalf by Gemma Hurlstone, Treasurer

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(a) Accounting convention

Summertime Nursery and Pre-School is a Charitable Incorporated Organisation registered in England & Wales. It's registered office is Thomas Hardy School, Queens Avenue, Dorchester DT1 2ET.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Incoming resources

All income is recognised when the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably. No expenditure is netted off income.

(c) Resources expended

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered. All expenses including support and governance costs are allocated or apportioned to the applicable expenditure headings.

(d) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost less residual value of each asset over its expected useful life on 25% per annum straight line basis.

(e) Fund accounting

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the Trust. Unrestricted funds include designated funds which represent monies set aside by the trustees for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

2 Investment income and interest

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest - Barclays current account	37	-
Interest - Barclays saver account	378	19
Other interest	51	-
	<u>466</u>	<u>19</u>

3 Fundraising

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Christmas card commission	72	107
Events and raffles	972	30
	<u>1,044</u>	<u>137</u>

4 Childcare provision and education

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fees and vouchers	229,560	240,717
Government funding	112,424	93,052
Deposits for spaces	3,213	600
Photo commission	-	42
Apprenticeship training incentive	500	1,000
Covid SSP funding	-	116
	<u>345,697</u>	<u>335,527</u>

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

5 Expenditure on charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Wages and salaries	287,636	241,289
Employer's National Insurance	13,113	11,200
Employer's Pension Contributions	4,780	4,083
Rent	120	120
Repairs to equipment and property	3,177	8,502
Cleaning	4,199	5,422
Food and refreshments	4,277	3,522
Outings	301	969
Books and equipment	9,281	14,284
Other staff costs	3,056	2,997
Training	2,115	4,949
Post, printing and stationery	3,819	3,160
Subscriptions and sundry	2,307	3,789
Donations	-	288
Telephone and internet	4,804	3,752
Software	3,094	1,964
Ofsted registration fee	220	220
Health & Safety compliance	-	178
Bank charges and Interest	62	138
Insurance	1,056	1,013
Depreciation	5,936	4,622
	<hr/>	<hr/>
	353,353	316,461
Governance		
Independent examination	525	480
Bookkeeping and accountancy	2,156	3,197
Legal fees	-	408
	<hr/>	<hr/>
	356,034	320,546
	<hr/>	<hr/>

6 Staff and Trustee information

No remuneration or expenses were paid to trustees during the year (2022 - nil).

The average number of employees in the year (head count) was 17 (2022 16).

There were no employees who received total employee benefits of more than £60,000.

Total remuneration and benefits of key management personnel totalled £64,227 for the year (2022 - £60,051)

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

7 Tangible fixed assets

Fixtures and Equipment

£

At Cost

At 1 September 2022

40,125

Additions

8,292

Disposals

-

At 31 August 2023

48,417

Depreciation

At 1 September 2022

32,881

Disposals

-

Charge for the year

5,935

At 31 August 2023

38,816

Net book value

At 31 August 2023

9,601

At 1 September 2022

7,244

8 Debtors

Unrestricted
funds
2023
£

Unrestricted
funds
2022
£

Trade Debtors

403

1

Other debtors including prepayments

1,170

1,328

1,573

1,329

9 Cash at bank and in hand

Unrestricted
funds
2023
£

Unrestricted
funds
2022
£

Barclays current account

18,873

40,103

Barclays saver account

115,926

105,131

Petty Cash

1

1

134,800

145,235

SUMMERTIME NURSERY AND PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

10 Creditors: amounts falling due within one year

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Trade Creditors	673	3,583
Trade Debtors credit balance	-	-
Taxation and social security	3,987	-
Accruals	1,422	1,505
	<u>6,081</u>	<u>5,088</u>

11 Funds

	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023
Unrestricted income funds	148,720	347,207	(356,034)	139,893
Total funds	<u>148,720</u>	<u>347,207</u>	<u>(356,034)</u>	<u>139,893</u>

Unrestricted funds are held to enable the Charity to complete its charitable objectives.

12 Related party transactions

There are no related party transactions that require disclosure.